

रजिस्टर्ड नं० पी० एस० एम० 14.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, 7 अगस्त, 1974/16 श्रावण, 1896

**GOVERNMENT OF HIMACHAL PRADESH**

**TRANSPORT DEPARTMENT**

**NOTIFICATION**

*Simla-2, the 20th July, 1974*

**No. 5-2/73-Tpt.**—In exercise of the powers conferred by section 21 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972 (Act No. 4 of 1973) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make, after previous publication, the following rules, namely:—

## RULES

- Short title extent and commencement.** 1. (1) These rules may be called the Himachal Pradesh Motor Vehicles Taxation Rules, 1974.  
(2) They shall extend to the whole of the State of Himachal Pradesh and shall come into force immediately.
- Definitions** 2. In these rules, unless the context otherwise requires:—  
(a) "Act" means the Himachal Pradesh Motor Vehicles Taxation Act, 1972;  
(b) "Declaration and additional declaration" means respectively, a declaration and additional declaration delivered under sections 4 and 6;  
(c) "Form" means a form appended to these rules;  
(d) "Registered" means registered or deemed to be registered under the Motor Vehicles Act, 1939;  
(e) "Section" means a section of the Act;  
(f) "Schedule" means a schedule appended to the Act;  
(g) "Secretary" means the Secretary, State Transport Authority, Himachal Pradesh;  
(h) Words and expressions used, but not defined in these rules and defined in the Act or in the Motor Vehicles Act, 1939, shall have the meanings respectively assigned to them in those Acts or the rules made thereunder, as the case may be.
- Determination of rate of tax.** 3. When a motor vehicle is registered in Himachal Pradesh, the Registering Authority shall after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle is liable to pay tax under the Act and make an endorsement on the certificate of registration in bold letters indicating the class of the motor vehicle and also the annual rate of tax payable under the Act.
- Time for payment of tax and delivery of declaration.** 4. (i) The tax levied under section 3 shall be paid in advance—  
(a) by the seventh of the month if the tax for the previous period has been paid for the period less than a quarter;  
(b) by the 15th of the month if the tax for the previous period has been paid for one or more quarters; and  
(c) by the last date of the month if the tax for the previous period has been paid for a year.  
(ii) Alongwith the payment of the tax as aforesaid the persons liable for such tax shall deliver to the Taxation Authority a declaration in Form-I or Form-II, as the case may be. The form may be sent by registered post, or may be presented in person or by a duly authorised agent to the Licensing Authority.  
(iii) Form of declaration can be obtained from any Taxation Authority, Secretary or any Secretary, Regional Transport Authority.
- Manner of payment of tax.** 5. (1) The tax shall be paid during working hours in the office of the Taxation Authority and/or at such other place or places, as may be specified by the Commissioner, Himachal Pradesh, from time to time and different places may be specified for different classes of vehicles.  
(2) The tax may be paid to the Taxation Authority in cash:  
Provided that the payment in cash shall be deposited into a Government Treasury in Himachal Pradesh under Major Head "041—Taxes on Vehicles" Minor Head "Receipts under the State Motor Vehicles Taxation Act". Sub-Heads (i) "Token Tax" (ii) "Penalty" and the treasury challan received in token of the payment shall be sent to the Taxation Authority.

6. After the payment of tax due has been made and all the relevant documents have been found in order, a token in Form-III indicating the amount paid, the registration number of the vehicle and the period for which the tax has been paid shall be issued to the registered owner or his authorised Agent. A similar type of endorsement shall be made on the certificate of registration also and the documents returned.

Issue of  
Token.

7. Where the amount of penalty imposed under section II has been recovered alongwith the arrears of tax, an endorsement in respect of such a recovery shall be made on the certificate of registration.

Endorse-  
ment on  
registration  
certificate.

8. (1) A token issued under rule 6 shall be displayed prominently on the vehicle at all times when it is in use or kept in use in any public place in the following manner:—

Display of  
token and  
procedure  
for obtain-  
ing a dupli-  
cate.

(a) in the case of motor cycles, motor cycles with side cars, motor tri-cycles and motor scooters, in a conspicuous place on the left side of the vehicle;

(b) in case of other motor vehicles, it shall be affixed to the bottom left hand corner of the wind screen facing forward or if the vehicle is not fitted with a wind screen then in some other conspicuous place on the left hand side of the vehicle.

(2) The token shall be so placed on the vehicles as to be clearly visible at all times by day light to a person standing near the left side of the vehicle whether such a vehicle is moving or stationary.

(3) The token of which the validity has expired shall be removed on the expiry of the period for which it is valid.

(4) If a token is lost or destroyed, the fact shall be reported immediately to the Taxation Authority and a duplicate token prominently marked as "Duplicate" shall be obtained on payment of a fee of Rs. 2 in cash.

(5) If the original token reported to be lost is subsequently found, it shall be surrendered without delay to the Taxation Authority.

(6) No person shall alter, mutilate or add anything to a token issued under these rules or exhibit it on a motor vehicle other than the vehicle for which such token has been issued.

(7) No person shall exhibit any limitation of a token or carry in or on a motor vehicle any token which has been altered, defaced, mutilated or tempered with in any way or has become illegible.

(8) If a token is mutilated or defaced and has become illegible, the owner shall surrender it to the Taxation Authority alongwith an application for the issue of a duplicate on payment of a fee of Rs. 2 in cash.

9. (1) The additional declaration shall be in Form IV and shall be delivered to the Taxation Authority in case of alteration made to the vehicle, within 14 days of the making of the alteration, and in the case of the proposed change in the use of the vehicle, before the vehicle is put to such a use, alongwith the certificate of registration and the tax token for the current period, if any, the registered owner or the person having possession or control of the vehicle shall, alongwith the additional declaration, pay to the Taxation Authority in the manner provided in rule 5 the additional tax payable under section 7.

Additional  
declaration.

10. Every person claiming a refund of tax under section 10 shall submit an application in Form V to the Taxation Authority alongwith the certificate of registration and the token issued on payment of the tax concerned.

Refund of  
tax.

(2) No application for refund under sub-rule (1) shall be entertained if it is made more than three months after the expiry of the period for which refund has been claimed.

(3) If a refund is claimed under sub-section (2) of section 10, the applicant shall furnish proof of the payment of the state for the period for which the refund has been claimed.

(4) If on receipt of an application for refund, the Taxation Authority, after making such enquiries as may be considered necessary, is satisfied that the refund is admissible, it shall issue or cause to be issued a refund voucher for the amount due to the applicant. In case the Taxation Authority refuses to sanction either in part or in whole the amount of refund claimed it shall record its reasons for doing so and shall communicate the same in writing to the applicant.

(5) The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a refund voucher has been issued shall be entered in that register.

Vehicles  
exempted  
from tax  
under sec-  
tion 14.

11. (1) A registered owner, or a person who has possession or control of a motor vehicle used or kept for use in Himachal Pradesh claiming exemption from payment of tax under section 14, shall make an application in Form VI within 14 days of the expiry of the period of the token if any, last issued in respect of the vehicle.

(2) The application claiming exemption shall be signed by the applicant, and delivered either personally or by agent or by post to the Taxation Authority and shall be accompanied by the certificate of registration and a valid certificate of insurance in respect of the vehicle.

(3) If the Taxation Authority is satisfied that the vehicle is exempted from apayment of tax, it shall issue a token with:—

(1) the word "exempted" and

(2) the vehicle number and the period for which it is valid written on it.

(4) The validity of the token for the exempted vehicles shall not extend beyond the last day of the current year.

(5) Minimum period of which tax shall be charged, shall be 2 weeks in respect of private carriers, public carriers and cabs brought into Himachal Pradesh by persons making only a temporary stay and who do not comply with the provisions of sub-section (1) of section 4. The tax in such cases shall be 1/24th of the prescribed annual rate of tax for a period of two weeks or part thereof.

(6) The token tax in the case of contract carriages shall be rupees thirty perday for their first 3 days and Rs.10 for each subsequent day of stay.

Manner of  
payment of  
tax in res-  
pect of vehi-  
cles registe-  
red in other  
State.

12. Payment of every amount due under the Act, in respect of a transport vehicle of any other State used or kept for use in any public place in this State shall be made either by Money Order or Bank Draft for the value for which payment is required, payable to the Secretary State Transport Authority, Himachal Pradesh.

Production  
of vehicles  
or certifi-  
cate of re-  
gistration or  
permits be-  
fore taxa-  
tion autho-  
rity when  
called upon  
to do so

13. For the purpose of assessing the tax the Taxation authority or any other officer authorised by him in writing in this behalf may require that a motor vehicle, in respect of which the tax is to be assessed, be produced before him, for inspection. He may also order the production of the registration certificate or route permit, if necessary.

14. Any person who claims a deduction of tax under section 14(4) of the Act in respect of motor vehicles owned by him, must present simultaneously a complete declaration in Form I in respect of each vehicle possessed by him accompanied by an application in respect of his claim.

Reduction of tax when a person keep more than 25 vehicles for use solely in the course of trade and industry.

15. (1) Any person aggrieved by an order of the Taxation Authority made under the Act may, within thirty days of the date on which such order is communicated to him, appeal to the Collector or the Commissioner (hereinafter referred to as the appellate authority as the case may be).

Appeals.

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order, and a fee of rupees five in cash, which shall be deposited as provided in Rule 5(2).

(3) Where an appeal is presented under sub-rule (1) the appellate authority shall give an intimation thereof to the Taxation Authority against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned of being heard and after making such enquiry as it deems fit, either confirm, modify or set aside the order of the Taxation Authority.

(4) Any person preferring an appeal under this rule or any person claiming by, under or through him shall be entitled to obtain copies of any documents filed with the Memorandum of Appeal on payment of the fee of Rs. 2 for each copy of a document.

16. Secretary, State Transport Authority and Motor Vehicles Inspector shall be competent to exercise powers under section 16 within their respective jurisdiction. The jurisdiction of Secretary shall extend to whole of Himachal Pradesh.

Other officers to exercise powers under section 16.

17. Every order/notice to be served under the Act shall be served—

Member of service of notice/orders.

- (a) by tendering or delivering a copy thereof to the person on whom it is to be served or his agent; if any; or
- (b) by sending it by registered post at the last known address of the person on whom it is to be served; or
- (c) by fixing it to some conspicuous place of his last known residence or place of business in case the above two methods are considered impracticable.
- (d) The special notice to be served under section 8 of the Act shall be in Form VII.

18. All Licensing authorities shall submit quarterly returns to the Secretary in Form No. VIII within one month of the expiry of each quarter. The Annual return in Form IX shall be submitted within one month of the close of the financial year. Such other information as may be specified by the Secretary shall be furnished to him from time to time to maintain motor vehicles statistics.

Returns to be furnished regularly.

Deposit of  
amount of  
tax and the  
controlling  
authority.

19. All receipts under the Act shall be deposited under Major Head "041—Taxes on Vehicles" Minor Head "Receipt under the State Motor Vehicles Taxation Act. Sub-Head (i) "Token" Tax" (ii) Penalty controlled by the Secretary.

An up-to-date copy of the Schedule to the Act shall be exhibited at all times on the notice Boards of the Taxation Authorities, Secretary, State and Regional Transport Authority.

### FORM I

#### DECLARATION UNDER SECTION 4(1) OF THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION ACT, 1972

(See rule 4)

I, Shri/Shrimati.....  
(Address) .....

hereby tender Rs. .... in cash .....

by cheque No.....on.....Bank.....

by money order(\*.....\*)

As the tax due in respect of the motor vehicle, the particulars of which are given below, for the period..... Registered No. of vehicle  
.....insured with.....under certificate/  
Policy No.....valid upto.....\*\*  
certificate of fitness valid upto.....Unladen weight/laden weight  
Seating capacity.....class of vehicle.....  
.....type of body.....Engine No.....  
Chassis No.....Year of manufacture.....  
Date of commencing to keep the Motor Vehicles for use.....

Registration certificate is enclosed.

Date .....

Signature of owner or agent.

### (For official use)

Checked and entered in the daily collection register under entry.

No.....

Accountant.

Date.....

\* Here give the particulars of the postal receipt.

\*\* for transport vehicles only.....

### FORM II

Form of declaration in respect of motor vehicles brought into the State of Himachal Pradesh

(See rule 4)

I, .....son/daughter/wife of.....  
temporarily residing at....., permanently at.....

....., brought the undermentioned motor vehicle into the State of Himachal Pradesh on.....and I intend to keep it in the said State upto.....for use

- (1) Class of the motor vehicle.
- (2) Registration mark.
- (3) Maker's name.
- (4) Type of the body.
- (5) Number of Chassis.
- (6) Number of Engine.
- (7) Unladen weight.
- (8) Seating capacity if plying for hire.
- (9) Registered laden weight (if a goods vehicle).
- (10) (a) Date on which the motor vehicle was last brought into the State of Himachal Pradesh.....  
(b) Date on which it was last removed therefrom.....
- (11) The fuel used in the vehicle.
- (12) Name of Insurer (Company).
- (13) Insurance Certificate No.
- (14) Period of validity of Insurance Certificate.
- (15) Permit No..... valid upto.....
- (16) Certificate of fitness valid upto.....

I hereby tender Rs. .... in cash.....  
by cheque No.....on.....Bank.....  
by money order (\*.....).

as the tax due in respect of the said motor vehicle for the period.

*Signature of the declarant.*

\*Here give the particulars of the postal receipt.

\*\*For transport vehicles only.....

# THE HIMACHAL PRADESH MOTOR VEHICLES TAXATION RULES, 1974

## FORM III

### FORM OF TOKEN

(Rule 6 of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974)

COUNTERFOIL	—	HIMACHAL PRADESH
Quarter .....	—	Tax Token
	—	No. .... Book No...
Token No.....	Book No.....	—
Registration No. of vehicle .....	—	
Name of owner.....	Year.....	Quarter£1....
Class of vehicle for Taxation purpose.....	—	
.....	—	Name of owner.....
Amount of tax paid.....	—	Vehicle No.....
Date payment.....	—	Amount paid.....
.....	—	
	(Signature of issuing	—
Remarks.....	Officer.)	— Issuing Officer.
Checked and entered in taxation Register—		
Taxation Authority —	.....	District

*Note.*—The token will be over-printed with the figure 1, 2, 3, or 4, being the number of the quarter to which it relates. \*\*Here enter First/Second/Third/Fourth.

1st April to 30th June, ..... First Quarter—  
1st July to 30th September, ..... Second  
Quarter.—  
1st October to 31st December, ..... Third  
Quarter.—  
1st January to 31st March, ..... Fourth  
Quarter.—

## FORM IV

(See rule 9)

### \*DECLARATION OF ALTERATION TO A MOTOR VEHICLE DECLARATION STATING THE MANNER IN WHICH A MOTOR VEHICLE IS PROPOSED TO BE USED

I, ..... residing at .....  
hereby declare that \*have made the following alterations in.....

I propose to use.....  
my motor vehicle bearing registration mark No.....  
\*form..... in the manner described below thereby making it  
liable to a higher rate of tax under the Himachal Pradesh Motor Vehicles  
Taxation Act, 1972. The tax taken granted in respect of the said motor  
vehicle is hereby surrendered has been destroyed.



I hereby.....  
tender Rs.....in cash.....  
.....by cheque No.....on.....Bank.....  
.....by money order \*\*.....)  
as payment of the additional tax due upto.....and forward  
herewith the certificate of registration in original in respect of the motor  
vehicle.

\*Description of alterations.

\*Description of manner of proposed use.

Dated.....

Signature.

\*Strike out whichever is inapplicable.

\*\*Here give the particulars of the postal receipt.

### FORM V

(See rule 10)

### APPLICATION FOR REFUND OF TAX

I,.....,residing at.....owner  
of motor vehicle bearing registration number.....having  
paid the tax on the said vehicle for the period upto.....  
hereby/apply of refund of tax in respect of the period.....  
.....to.....on the  
following grounds:—

A. I \*(a) The tax token in respect of the vehicle is/was surrendered\*  
herewith/on together with the certificate of registration for endorsement;

or

(b) I am unable to surrender the tax token and or\* the certificate of re-  
gistration for the following reasons beyond my control;

(c) The vehicle has not been use in the State of Himachal Pradesh  
from.....to .....and the application  
for refund could not be made for the following reasons beyond my  
control:—

.....

.....

The following is the address of the place of garage where \*the vehicle  
\*will be kept in non-use during the entire period for  
was which refund is claimed:—

B: The following proof of my claim is attached herewith.

.....  
.....  
.....

\*Strike out whichever is inapplicable.

Registered owner.

By order,  
GANGESH MISRA,  
Secretary.

## FORM \*VI

(See section 14 and rule 11)

## FORM OF APPLICATION FOR A TOKEN SHOWING THAT A MOTOR VEHICLE USED OR KEPT FOR USE IN THE STATE OF HIMACHAL PRADESH IS EXEMPTED FROM THE PAYMENT OF TAX

I,.....(address).....  
 The registered owner/person in possession or control of motor vehicle No.....run on motor spirit/fuel other than motor spirit and covered by certificate insurance No.....by (name of insurer).....  
 .....for the period commencing on.....and ending on.....  
 .....which is exempted from payment of tax under section 14 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972, under a notification of the Governor, Himachal Pradesh issued under section 14(3) hereby apply for a token showing that the said vehicle is exempted from the payment of tax for the period ending on.....

2. (The certificate of taxation) and (the certificate of insurance) in respect of the vehicle referred to above (are) or (is) enclosed herewith.

*Signature.*

\*Strike out whichever is inapplicable.

## FORM VII

## SPECIAL NOTICE

*Under section 8 of the Himachal Motor Vehicles Taxation Act, 1972*

To .....

Address.....

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every motor vehicle kept by you for use, and to pay the tax due on every such vehicle before the expiration of 14 days from the date of service of the notice.

Failure to deliver the declaration or to pay the tax involves a penalty under section 11 and 18 of the Himachal Pradesh Motor Vehicles Taxation Act, 1972.

*Signature of Taxation Authority.*

FORM NO. VIII

(Rule 18 of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974)

QUARTERLY RETURN

To be submitted by 1st August, 1st November, 1st February and 1st May.

Buses		Trucks		Cars, Jeeps, Wagons		Two wheelers		Three wheelers
Stage Carriage and contract carriage	Others	Public carrier and private carrier	Others	Taxis	Private and Govt.	Others	Motor cycles	Scooters
1. No. of Vehicles taxed.								
2. No. of exempted vehicles.								
3. Total No. of vehicles.								
4. Total amount of tax collected.								

FORM NO. IX

(Rule 18 of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974)

To be submitted by 15th May

ANNUAL

Sl. No.	Buses		Trucks		Cars, Jeeps, S/Wegons etc.		Two Wheelers		Three wheelers
	Stage carriage and Contract carriage	Others	Public carrier and private carrier	Others	Taxis	Private and Govt.	Others	Motors Cycles	Scooters
1. No. of vehicles Taxed.									
2. No. of exempted vehicles.									
3. Total No. of vehicles.									
4. Amount of Tax collected.									

उप-नियन्त्रक, मुद्रण तथा लेखन सामग्री हिमाचल प्रदेश, शिमला-3 द्वारा मुद्रित तथा प्रकाशित ।